



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0368-81186833

**16 Gallatin County**

**0368 Belgrade Elem**

**Due Date:**

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

*This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.*

- *Trustees are responsible for ensuring the accuracy and prompt submission of this report.*
- *Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.*
- *Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.*
- *This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.*

## Certification

**Business Manager/Clerk:** Jay Bates **Phone #:** (406) 924-2031

(Signature)

(Date)

**Chair, Board of Trustees:** Lance Voegele

(Signature)

(Date)

**County Superintendant** Laura Axtman

(Signature)

(Date)

## Software

**Accounting Package:** Tyler Technologies (CSA/Infinite Visions)

**For FY16 did the district employ a certified special education director?** Yes

As reported through TEAMS - Terms of Employment, the district employs a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. As a result, expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 will be included in the calculation of reversion and disproportionate costs.

**Electronic filers are not required to send the cover page to OPI.**



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0368-81186833

**16 Gallatin County**

**0368 Belgrade Elem**

## Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
020	State OTO Indian Education for All	STATE		state
052	Jobs for Montana Graduates	STATE		State
054	CSPD Region IV Assistive Tech Grant	LOCAL		
057	McKinney-Vento Homeless 2014-2015	STATE		
058	McKinney-Vento Homeless Grant FY2015-16	STATE		
145	Title II, Part A - FY2014-15	FEDERAL		
146	Title II, FY2015-16	FEDERAL		
147	Title II, FY2007	FEDERAL		
148	Title II, FY2008	FEDERAL		
149	Title II, FY2009	FEDERAL		
190	Flex Forteiture	LOCAL		
256	Gifted and Talented	STATE		State
315	Title I A, FY2014-15	FEDERAL		84.010
316	Title I A, FY2015-16	FEDERAL		
317	Title I FY2007	FEDERAL		
318	Title I FY2008	FEDERAL		
319	Title I FY2009	FEDERAL		
402	Ridge View Activity	LOCAL		
404	Ridge View Library	LOCAL		
422	H/Q Library	LOCAL		
423	H/Q Math Grant	LOCAL		
424	H/Q Main Activity	LOCAL		
425	Saddle Peak Main Activity	LOCAL		
426	Saddle Peak Library	LOCAL		
427	Share Our Strength Breakfast Grant - Saddle Peak	STATE		
442	MS East Activity	LOCAL		
460	M/S Activity	LOCAL		
461	M/S Library	LOCAL		
465	2011-12 School Wellness in Action Mini Grant	STATE		
466	Healthier School Challenge *HUSSC) Mini Grant	STATE		
474	Montana-Asthma Educ Mini Grant Program	STATE		
478	Western Mental Health (CSCT)	LOCAL		



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0368-81186833

**16 Gallatin County**

**0368 Belgrade Elem**

## Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
633	District Reimbursements	LOCAL		
728	Kidslink Heck Quaw	LOCAL		
733	Kidslink Ridge View	LOCAL		
734	Kidslink Saddle Peak	LOCAL		
735	Kidslink Middle School East	LOCAL		
737	Kidslink Middle School West	LOCAL		
745	Medicaid Reimbursement - Interlocal Agreement	LOCAL		
775	IDEA Part B, 2014-15	FEDERAL		84.027
776	IDEA Part B, FY2015-16	FEDERAL		
777	IDEA B, FY 2007	FEDERAL		
778	IDEA B, FY2008	FEDERAL		
779	IDEA B, FY2009	FEDERAL		
796	IDEA B Preschool FY2015-16	FEDERAL		
797	IDEA Preschool FY2007	FEDERAL		
798	IDEA Preschool FY2008	FEDERAL		
840	Ridge View Exxon Mobil Corp Grant	LOCAL		
855	Student Assistance Program	LOCAL		

# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0368-81186833

**16 Gallatin County**

**0368 Belgrade Elem**

## Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
<b>ASSETS, LIABILITIES, AND FUND BALANCE</b>					
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	1,550,979.71	337,775.81	174,193.85	51,868.11
02	Taxes Receivable - Real and Personal (120-149)	128,023.32	18,939.56	2,855.39	
03	Taxes Receivable - Protested (150-159)	1,746.10	231.91	23.70	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				500.00
06	Other Current Assets (190-210)		564.00		
07	Inventories (220 & 230)				71,766.33
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	1,680,749.13	357,511.28	177,072.94	124,134.44
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)	129,769.42	19,171.47	2,879.09	
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				71,766.33
38	Reserve for Encumbrances (953)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	1,550,979.71	338,339.81	174,193.85	52,368.11
52	<b>TOTAL FUND BALANCE/EQUITY</b>	1,550,979.71	338,339.81	174,193.85	124,134.44
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	1,680,749.13	357,511.28	177,072.94	124,134.44

# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0368-81186833

**16 Gallatin County**

**0368 Belgrade Elem**

## Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
		(13)	(14)	(15)	(17)
<b>ASSETS, LIABILITIES, AND FUND BALANCE</b>					
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	14,109.80	632,753.51	1,529,666.06	
02	Taxes Receivable - Real and Personal (120-149)	2.03			
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			254,348.00	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	14,111.83	632,753.51	1,784,014.06	
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)	2.03			
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	14,109.80	632,753.51	1,784,014.06	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	14,109.80	632,753.51	1,784,014.06	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	14,111.83	632,753.51	1,784,014.06	

# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0368-81186833

**16 Gallatin County**

**0368 Belgrade Elem**

## Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)			5,529.73	114,430.67
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>			5,529.73	114,430.67
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	<b>Fund Balance for Budget</b>			5,529.73	114,430.67
52	<b>TOTAL FUND BALANCE/EQUITY</b>			5,529.73	114,430.67
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			5,529.73	114,430.67

# Trustees' Financial Summary

FY2015-16

Submit ID: 0368-81186833

16 Gallatin County

0368 Belgrade Elem

## Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				

# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0368-81186833

**16 Gallatin County**

**0368 Belgrade Elem**

## Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	263,344.31	576,914.06		822,271.72
02	Taxes Receivable - Real and Personal (120-149)	2,014.65			42,352.05
03	Taxes Receivable - Protested (150-159)	27.71			569.76
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	265,386.67	576,914.06		865,193.53
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)	2,042.36			42,921.81
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	263,344.31	576,914.06		822,271.72
52	<b>TOTAL FUND BALANCE/EQUITY</b>	263,344.31	576,914.06		822,271.72
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	265,386.67	576,914.06		865,193.53



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0368-81186833

**16 Gallatin County**

**0368 Belgrade Elem**

## Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	3,490,891.74	763,690.96	14,248.42	
02	Taxes Receivable - Real and Personal (120-149)		9,860.06		
03	Taxes Receivable - Protested (150-159)		155.15		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)			19,065.60	
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	3,490,891.74	773,706.17	33,314.02	
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)			19,065.60	
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)			7,069.33	
33	Net Pension Liability (770)				
35	<b>TOTAL LIABILITIES</b>			26,134.93	
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)		10,015.21		
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)			7,179.09	
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	3,490,891.74	763,690.96		
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>	3,490,891.74	763,690.96	7,179.09	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	3,490,891.74	773,706.17	33,314.02	

# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0368-81186833

**16 Gallatin County**

**0368 Belgrade Elem**

## Balance Sheet

		Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(72)	(73)	(74)	(75)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	14,134.84			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	14,134.84			
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)	14,134.84			
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>	14,134.84			
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	14,134.84			

# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0368-81186833

**16 Gallatin County**

**0368 Belgrade Elem**

## Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(76)	(77)	(78)	(79)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				

# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0368-81186833

**16 Gallatin County**

**0368 Belgrade Elem**

## Balance Sheet

		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE		(81)	(82)	(84)	(85)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	11,197.18		37,919.34	268.54
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	11,197.18		37,919.34	268.54
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts	11,197.18		37,919.34	268.54
52	<b>TOTAL FUND BALANCE/EQUITY</b>	11,197.18		37,919.34	268.54
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	11,197.18		37,919.34	268.54



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0368-81186833

**16 Gallatin County**

**0368 Belgrade Elem**

## Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)		244,186.41		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>		244,186.41		
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)		244,186.41		
25	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>		244,186.41		
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		244,186.41		



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0368-81186833

**16 Gallatin County**

**0368 Belgrade Elem**

## Balance Sheet

		Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(93)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0368-81186833

**16 Gallatin County**

**0368 Belgrade Elem**

## Balance Sheet

		Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE		(94)	(95)		
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				

# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0368-81186833

**16 Gallatin County**

**0368 Belgrade Elem**

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 01
PRC	Revenue	2015 Value	2016 Value
1111	District Levy - Real Property	3,962,243.87	3,859,272.09
1112	District Levy - Personal Property	29,004.92	181,026.14
1190	Penalties and Interest on Taxes	10,429.00	8,127.61
1510	Interest Earnings	30,280.87	30,531.86
1900	Other Revenue from Local Sources	424.00	1,002.80
3110	Direct State Aid	5,823,427.40	6,124,304.67
3111	Quality Educator	486,065.97	513,305.68
3112	At Risk Student	53,221.40	56,504.13
3113	Indian Education For All	48,633.60	50,905.44
3114	American Indian Achievement Gap	13,000.00	12,710.00
3115	State Spec Ed Allowable Cost Pymt to Districts	664,691.08	652,883.56
3116	Data For Achievement	35,760.00	48,760.00
3118	Natural Resource Development	41,498.70	68,755.10
3120	State Guaranteed Tax Base Aid	2,681,605.50	2,935,298.24
3444	State School Block Grant	427,710.75	427,710.75
3446	SB96 Block Grant Reimbursement	44,015.10	0.00
6100	Material Prior Period Revenue Adjustments	4,834.25	-89,731.74
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>14,356,846.41</b>	<b>14,881,366.33</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			1XX Personal Services - Salaries	6,715,543.51	7,214,660.42
			2XX Personal Services - Employee Benefits	604,677.74	716,332.49
			3XX Purchased Professional and Technical Services	1,906.80	0.00
			4XX Purchased Property Services	1,577.00	3,177.20
			5XX Other Purchased Services	4,890.97	7,850.18
			6XX Supplies and Materials	232,429.94	194,121.22
			7XX Property and Equipment Acquisition	30,979.90	0.00
			810 Dues and Fees	415.00	0.00
			8XX Other Expenditures	0.00	2,707.00
	21XX Support Services - Students				
			1XX Personal Services - Salaries	583,390.41	575,061.75
			2XX Personal Services - Employee Benefits	68,521.40	71,286.53
			3XX Purchased Professional and Technical Services	0.00	1,332.25
			5XX Other Purchased Services	678.99	1,305.28
			6XX Supplies and Materials	5,452.16	3,568.35



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0368-81186833

**16 Gallatin County**

**0368 Belgrade Elem**

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
			810 Dues and Fees	939.68	306.60
		<b>221X Improvement of Instruction Services</b>			
		1XX Personal Services - Salaries		63,878.36	70,854.00
		2XX Personal Services - Employee Benefits		6,831.21	7,607.02
		3XX Purchased Professional and Technical Services		8,617.38	143.50
		4XX Purchased Property Services		0.00	175.00
		5XX Other Purchased Services		22,740.97	18,151.76
		6XX Supplies and Materials		631.31	920.79
		810 Dues and Fees		79.00	0.00
		8XX Other Expenditures		0.00	212.30
		<b>222X Educational Media Services</b>			
		1XX Personal Services - Salaries		441,454.33	477,818.85
		2XX Personal Services - Employee Benefits		36,944.21	45,725.50
		3XX Purchased Professional and Technical Services		3,459.75	3,892.00
		4XX Purchased Property Services		9,299.16	20,118.11
		5XX Other Purchased Services		194.26	718.91
		6XX Supplies and Materials		185,528.17	64,353.39
		<b>23XX Support Services - General Administration</b>			
		1XX Personal Services - Salaries		35,624.00	33,300.00
		2XX Personal Services - Employee Benefits		3,132.48	255.32
		3XX Purchased Professional and Technical Services		42,963.60	55,293.54
		4XX Purchased Property Services		126.00	0.00
		5XX Other Purchased Services		3,474.82	8,184.75
		6XX Supplies and Materials		9,483.76	10,819.98
		810 Dues and Fees		0.00	340.90
		<b>24XX Support Services - School Administration</b>			
		1XX Personal Services - Salaries		635,058.20	882,942.06
		2XX Personal Services - Employee Benefits		59,716.57	78,914.71
		3XX Purchased Professional and Technical Services		375.00	120.40
		5XX Other Purchased Services		261.50	190.00
		6XX Supplies and Materials		5,591.34	3,343.40
		810 Dues and Fees		288.99	1,299.07
		<b>25XX Support Services - Business</b>			
		1XX Personal Services - Salaries		176,102.86	177,123.21
		2XX Personal Services - Employee Benefits		20,559.60	20,816.74
		3XX Purchased Professional and Technical Services		17,209.23	33,407.08
		4XX Purchased Property Services		4,388.77	122.50
		5XX Other Purchased Services		50,660.88	192,581.64
		6XX Supplies and Materials		21,745.12	10,448.19
		810 Dues and Fees		940.98	14,768.60
		8XX Other Expenditures		4,220.25	4,476.34

# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0368-81186833

**16 Gallatin County**

**0368 Belgrade Elem**

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
		<b>26XX</b>	<b>Operation and Maintenance of Plant Services</b>		
		1XX	Personal Services - Salaries	814,739.48	930,423.22
		2XX	Personal Services - Employee Benefits	140,377.09	166,305.11
		3XX	Purchased Professional and Technical Services	3,522.29	885.93
		4XX	Purchased Property Services	483,751.90	507,352.91
		5XX	Other Purchased Services	969.43	210.00
		6XX	Supplies and Materials	97,890.37	131,499.33
		7XX	Property and Equipment Acquisition	33,995.00	32,578.00
		810	Dues and Fees	227.50	327.50
		8XX	Other Expenditures	434.00	1,358.30
		<b>27XX</b>	<b>Student Transportation Services</b>		
		1XX	Personal Services - Salaries	10,887.35	11,071.33
		2XX	Personal Services - Employee Benefits	750.74	870.42
		<b>4XXX</b>	<b>Facilities Acquisition and Construction Services</b>		
		7XX	Property and Equipment Acquisition	475,089.01	0.00
<b>280</b>	<b>Special Education - Local and State</b>				
		<b>1XXX</b>	<b>Instruction</b>		
		1XX	Personal Services - Salaries	894,221.09	982,623.43
		2XX	Personal Services - Employee Benefits	84,767.26	117,003.44
		3XX	Purchased Professional and Technical Services	771.25	547.75
		4XX	Purchased Property Services	0.00	160.00
		5XX	Other Purchased Services	21,291.05	6,675.05
		6XX	Supplies and Materials	40,536.65	34,936.06
		7XX	Property and Equipment Acquisition	14,549.00	0.00
		810	Dues and Fees	28,187.69	19,824.80
		<b>21XX</b>	<b>Support Services - Students</b>		
		1XX	Personal Services - Salaries	380,455.09	423,288.42
		2XX	Personal Services - Employee Benefits	38,059.29	35,406.33
		3XX	Purchased Professional and Technical Services	47,649.45	39,942.75
		5XX	Other Purchased Services	645.14	1,101.22
		6XX	Supplies and Materials	0.00	1,923.86
		810	Dues and Fees	1,275.00	1,305.00
		<b>221X</b>	<b>Improvement of Instruction Services</b>		
		1XX	Personal Services - Salaries	0.00	93.13
		3XX	Purchased Professional and Technical Services	550.20	0.00
		5XX	Other Purchased Services	3,261.28	7,787.52
		<b>24XX</b>	<b>Support Services - School Administration</b>		
		1XX	Personal Services - Salaries	87,759.65	96,056.12
		2XX	Personal Services - Employee Benefits	3,364.98	6,774.56
		6XX	Supplies and Materials	280.00	60.73
		<b>25XX</b>	<b>Support Services - Business</b>		
		3XX	Purchased Professional and Technical Services	63.00	0.00



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0368-81186833

**16 Gallatin County**

**0368 Belgrade Elem**

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
			6XX Supplies and Materials	0.00	265.84
			810 Dues and Fees	0.00	252.00
		<b>26XX Operation and Maintenance of Plant Services</b>			
			4XX Purchased Property Services	1,249.68	0.00
			6XX Supplies and Materials	0.00	2,684.16
		<b>4XXX Facilities Acquisition and Construction Services</b>			
			7XX Property and Equipment Acquisition	11,940.00	0.00
	<b>365 Indian Education for All - OTO &amp; Ongoing</b>				
		<b>1XXX Instruction</b>			
			6XX Supplies and Materials	0.00	665.58
	<b>390 State Career &amp; Technical Ed Entitlement - Undistributed</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	70,916.99	100,722.00
			2XX Personal Services - Employee Benefits	11,696.27	17,553.62
			6XX Supplies and Materials	0.00	2,178.12
	<b>710 School Sponsored Extracurricular Activities</b>				
		<b>34XX Extracurricular - Activities</b>			
			1XX Personal Services - Salaries	5,428.00	5,213.23
			2XX Personal Services - Employee Benefits	239.64	133.81
	<b>720 School Sponsored Athletics</b>				
		<b>35XX Extracurricular - Athletics</b>			
			1XX Personal Services - Salaries	87,149.58	91,191.49
			2XX Personal Services - Employee Benefits	880.19	1,274.83
			4XX Purchased Property Services	477.05	0.00
			5XX Other Purchased Services	5,173.00	356.00
			6XX Supplies and Materials	5,233.22	17,012.54
	<b>910 Food Services</b>				
		<b>31XX Food Services</b>			
			6XX Supplies and Materials	246,909.95	34,886.87
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>14,280,600.36</u>	<u>14,863,931.14</u>



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0368-81186833

**16 Gallatin County**

**0368 Belgrade Elem**

## Schedule Of Changes Worksheet

**Fund Code 01**

Beginning Fund Balance					1,537,444.20	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					14,881,366.33	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					14,863,931.14	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	3,899.68	(4b)	-3,899.68	
					-3,899.68	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					1,550,979.71	(5)



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0368-81186833

**16 Gallatin County**

**0368 Belgrade Elem**

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 10 - Transportation Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 10

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	469,109.74	601,685.86
	1112 District Levy - Personal Property	4,100.62	25,064.27
	1190 Penalties and Interest on Taxes	1,354.71	1,067.36
	1410 Individual Transportation Fees	198.80	117.00
	1510 Interest Earnings	1,520.07	1,765.86
	1900 Other Revenue from Local Sources	259.00	23.12
	2220 County On-Schedule Trans Reimb	206,397.06	204,347.60
	3210 State On-Schedule Trans Reimb	206,397.06	204,347.60
	3444 State School Block Grant	28,856.13	28,856.13
	3446 SB96 Block Grant Reimbursement	6,358.32	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>924,551.51</b>	<b>1,067,274.80</b>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 10

PRC	Program	Function	Object	2015 Value	2016 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>23XX Support Services - General Administration</b>			
			1XX Personal Services - Salaries	13,424.56	11,414.19
			2XX Personal Services - Employee Benefits	1,331.63	111.62
		<b>25XX Support Services - Business</b>			
			1XX Personal Services - Salaries	43,959.87	53,041.99
			2XX Personal Services - Employee Benefits	5,026.38	5,778.76
		<b>26XX Operation and Maintenance of Plant Services</b>			
			4XX Purchased Property Services	14,711.44	14,669.66
			6XX Supplies and Materials	950.91	1,186.84
		<b>27XX Student Transportation Services</b>			
			1XX Personal Services - Salaries	598,479.73	543,215.54
			2XX Personal Services - Employee Benefits	56,813.66	63,051.58
			3XX Purchased Professional and Technical Services	5,797.66	9,829.26
			4XX Purchased Property Services	15,720.75	36,593.10
			5XX Other Purchased Services	4,718.10	9,450.94
			6XX Supplies and Materials	114,225.56	101,482.83
			7XX Property and Equipment Acquisition	6,308.49	5,248.50
			810 Dues and Fees	143.50	111.25
		<b>4XXX Facilities Acquisition and Construction Services</b>			
			7XX Property and Equipment Acquisition	0.00	135,418.11
	<b>280 Special Education - Local and State</b>				
		<b>27XX Student Transportation Services</b>			
			1XX Personal Services - Salaries	21,293.59	21,004.84



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0368-81186833

**16 Gallatin County**

**0368 Belgrade Elem**

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 10	
PRC	Program	Function	Object		2015 Value	2016 Value
			2XX Personal Services - Employee Benefits		3,464.41	4,326.00
			6XX Supplies and Materials		90.83	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>					<u>906,461.07</u>	<u>1,015,935.01</u>

Schedule Of Changes Worksheet					Fund Code 10	
Beginning Fund Balance					287,000.02	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,067,274.80	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,015,935.01	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00 (4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					338,339.81	(5)



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0368-81186833

**16 Gallatin County**

**0368 Belgrade Elem**

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 11 - Bus Depreciation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 11
PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	41,600.33	76,657.61
	1112 District Levy - Personal Property	818.60	2,868.17
	1190 Penalties and Interest on Taxes	240.74	156.90
	1510 Interest Earnings	912.01	1,071.37
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>43,571.68</b>	<b>80,754.05</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 11	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		27XX	Student Transportation Services			
			6XX	Supplies and Materials	1,781.14	9,100.65
			7XX	Property and Equipment Acquisition	51,799.82	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				53,580.96	9,100.65	

Schedule Of Changes Worksheet						Fund Code 11
Beginning Fund Balance						102,540.45 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						80,754.05 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						9,100.65 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						174,193.85 (5)



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0368-81186833

**16 Gallatin County**

**0368 Belgrade Elem**

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 12 - School Food Services Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 12

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	1,266.37	1,493.01
	1611 National School Lunch Program	401,315.49	435,464.34
	1900 Other Revenue from Local Sources	0.00	500.00
	3220 State Food Services Match	3,285.67	4,707.31
	4550 Federal Child Nutrition	436,211.04	474,944.32
	6100 Material Prior Period Revenue Adjustments	0.00	36.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>842,078.57</b>	<b>917,144.98</b>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 12

PRC	Program	Function	Object	2015 Value	2016 Value
	<b>910 Food Services</b>				
		<b>25XX Support Services - Business</b>			
			1XX Personal Services - Salaries	22,695.27	32,085.91
			2XX Personal Services - Employee Benefits	2,135.09	3,334.16
		<b>31XX Food Services</b>			
			1XX Personal Services - Salaries	435,118.88	483,774.09
			2XX Personal Services - Employee Benefits	46,912.58	77,887.20
			4XX Purchased Property Services	0.00	3,502.28
			5XX Other Purchased Services	1,583.41	961.28
			6XX Supplies and Materials	244,226.15	513,946.20
			7XX Property and Equipment Acquisition	0.00	5,190.00
			810 Dues and Fees	1,507.06	2,609.40
			8XX Other Expenditures	460.00	460.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>754,638.44</b>	<b>1,123,750.52</b>





# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0368-81186833

**16 Gallatin County**

**0368 Belgrade Elem**

## Schedule Of Changes Worksheet

**Fund Code 12**

Beginning Fund Balance					332,747.42	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					917,144.98	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,123,750.52	(3)
Increase/Decrease of Reserve for Inventories						
This Year	71,766.33	Less Last Year	73,773.77	(4a)	-2,007.44	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					-2,007.44	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					124,134.44	(5)



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0368-81186833

**16 Gallatin County**

**0368 Belgrade Elem**

## Schedule of Revenues, Expenditures and Changes in Fund Balance 13 - Tuition Fund

### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 13

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	0.54	0.00
	1112 District Levy - Personal Property	0.00	0.26
	1190 Penalties and Interest on Taxes	0.09	0.17
	1510 Interest Earnings	88.68	98.72
	1900 Other Revenue from Local Sources	2,720.00	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>2,809.31</u>	<u>99.15</u>

### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 13

PRC	Program	Function	Object	2015 Value	2016 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>0.00</u>	<u>0.00</u>

### Schedule Of Changes Worksheet

**Fund Code 13**

Beginning Fund Balance	14,010.65	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	99.15	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year                      0.00      Less Last Year                      0.00      (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year                      0.00      Less Last Year                      0.00      (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	14,109.80	(5)



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0368-81186833

**16 Gallatin County**

**0368 Belgrade Elem**

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 14 - Retirement Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 14

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	2,381.02	4,090.62
	2240 County Retirement Distribution	2,009,373.52	2,299,620.60
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>2,011,754.54</b>	<b>2,303,711.22</b>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 14

PRC	Program	Function	Object	2015 Value	2016 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
	<b>1XXX Instruction</b>				
		2XX	Personal Services - Employee Benefits	1,123,376.56	1,204,273.72
	<b>21XX Support Services - Students</b>				
		2XX	Personal Services - Employee Benefits	82,117.05	84,372.95
	<b>221X Improvement of Instruction Services</b>				
		2XX	Personal Services - Employee Benefits	9,920.92	10,965.27
	<b>222X Educational Media Services</b>				
		2XX	Personal Services - Employee Benefits	92,332.34	92,606.21
	<b>23XX Support Services - General Administration</b>				
		2XX	Personal Services - Employee Benefits	7,354.51	7,325.81
	<b>24XX Support Services - School Administration</b>				
		2XX	Personal Services - Employee Benefits	97,948.28	135,167.98
	<b>25XX Support Services - Business</b>				
		2XX	Personal Services - Employee Benefits	32,366.68	35,540.09
	<b>26XX Operation and Maintenance of Plant Services</b>				
		2XX	Personal Services - Employee Benefits	117,142.34	134,263.88
	<b>27XX Student Transportation Services</b>				
		2XX	Personal Services - Employee Benefits	81,652.40	73,676.59
	<b>280 Special Education - Local and State</b>				
	<b>1XXX Instruction</b>				
		2XX	Personal Services - Employee Benefits	141,108.12	157,573.40
	<b>21XX Support Services - Students</b>				
		2XX	Personal Services - Employee Benefits	58,852.47	98,012.48
	<b>221X Improvement of Instruction Services</b>				
		2XX	Personal Services - Employee Benefits	0.00	50.56
	<b>24XX Support Services - School Administration</b>				
		2XX	Personal Services - Employee Benefits	13,746.74	14,929.06
	<b>27XX Student Transportation Services</b>				
		2XX	Personal Services - Employee Benefits	2,777.84	3,123.21

# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0368-81186833

**16 Gallatin County**

**0368 Belgrade Elem**

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object	2015 Value	2016 Value	
	<b>390 State Career &amp; Technical Ed Entitlement - Undistributed</b>					
		<b>1XXX Instruction</b>				
			2XX Personal Services - Employee Benefits	10,784.48	14,971.01	
	<b>710 School Sponsored Extracurricular Activities</b>					
		<b>34XX Extracurricular - Activities</b>				
			2XX Personal Services - Employee Benefits	773.29	809.71	
	<b>720 School Sponsored Athletics</b>					
		<b>35XX Extracurricular - Athletics</b>				
			2XX Personal Services - Employee Benefits	13,824.15	14,600.17	
	<b>8XX Community Services Programs</b>					
		<b>33XX Community Services</b>				
			2XX Personal Services - Employee Benefits	29.12	0.00	
	<b>910 Food Services</b>					
		<b>25XX Support Services - Business</b>				
			2XX Personal Services - Employee Benefits	3,491.41	4,893.01	
		<b>31XX Food Services</b>				
			2XX Personal Services - Employee Benefits	60,937.19	66,285.80	
	<b>920 Enterprise or Internal Service Programs</b>					
		<b>32XX Enterprise Services</b>				
			2XX Personal Services - Employee Benefits	262.14	7,259.18	
<b>728 Kidslink Heck Quaw</b>						
	<b>920 Enterprise or Internal Service Programs</b>					
		<b>32XX Enterprise Services</b>				
			2XX Personal Services - Employee Benefits	5,763.14	3,897.17	
<b>733 Kidslink Ridge View</b>						
	<b>840 Custody and Child Care Services</b>					
		<b>33XX Community Services</b>				
			2XX Personal Services - Employee Benefits	17.86	0.00	
	<b>920 Enterprise or Internal Service Programs</b>					
		<b>32XX Enterprise Services</b>				
			2XX Personal Services - Employee Benefits	5,345.24	3,917.28	
<b>734 Kidslink Saddle Peak</b>						
	<b>920 Enterprise or Internal Service Programs</b>					
		<b>32XX Enterprise Services</b>				
			2XX Personal Services - Employee Benefits	4,583.14	2,612.31	
<b>735 Kidslink Middle School East</b>						
	<b>920 Enterprise or Internal Service Programs</b>					
		<b>32XX Enterprise Services</b>				
			2XX Personal Services - Employee Benefits	4,375.60	2,876.13	



# Trustees' Financial Summary

FY2015-16

Submit ID: 0368-81186833

16 Gallatin County

0368 Belgrade Elem

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object	2015 Value	2016 Value	
737	Kidslink Middle School West					
	840	Custody and Child Care Services				
		33XX	Community Services			
			2XX Personal Services - Employee Benefits	22.70	0.00	
	920	Enterprise or Internal Service Programs				
		32XX	Enterprise Services			
			2XX Personal Services - Employee Benefits	1,627.17	0.00	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				1,972,532.88	2,174,002.98	

Schedule Of Changes Worksheet					Fund Code 14	
Beginning Fund Balance					503,045.27	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					2,303,711.22	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					2,174,002.98	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00 (4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					632,753.51	(5)

# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0368-81186833

**16 Gallatin County**

**0368 Belgrade Elem**

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:		Fund Code 15
PRC	Revenue	2016 Value
<b>052</b>	<b>Jobs for Montana Graduates</b>	
	1900 Other Revenue from Local Sources	5,655.76
	6100 Material Prior Period Revenue Adjustments	292.82
<b>057</b>	<b>McKinney-Vento Homeless 2014-2015</b>	
	4380 Title X, Part C, Education of Homeless Children & Youth	2,355.00
<b>058</b>	<b>McKinney-Vento Homeless Grant FY2015-16</b>	
	4380 Title X, Part C, Education of Homeless Children & Youth	9,515.00
<b>145</b>	<b>Title II, Part A - FY2014-15</b>	
	4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	3,599.00
<b>146</b>	<b>Title II, FY2015-16</b>	
	6100 Material Prior Period Revenue Adjustments	-12,907.56
<b>147</b>	<b>Title II, FY2007</b>	
	6100 Material Prior Period Revenue Adjustments	77,151.69
<b>148</b>	<b>Title II, FY2008</b>	
	6100 Material Prior Period Revenue Adjustments	-14,077.71
<b>149</b>	<b>Title II, FY2009</b>	
	6100 Material Prior Period Revenue Adjustments	-15,734.73
<b>190</b>	<b>Flex Forfeiture</b>	
	1900 Other Revenue from Local Sources	12,587.75
<b>256</b>	<b>Gifted and Talented</b>	
	3600 State Gifted & Talented Reimbursement	25,000.00
<b>315</b>	<b>Title I A, FY2014-15</b>	
	4200 Title I, Part A, Improving Basic Programs	56,907.00
<b>316</b>	<b>Title I A, FY2015-16</b>	
	4200 Title I, Part A, Improving Basic Programs	675,283.00
	6100 Material Prior Period Revenue Adjustments	-12,549.67
<b>317</b>	<b>Title I FY2007</b>	
	6100 Material Prior Period Revenue Adjustments	11,643.76
<b>318</b>	<b>Title I FY2008</b>	
	6100 Material Prior Period Revenue Adjustments	46,079.04
<b>319</b>	<b>Title I FY2009</b>	
	6100 Material Prior Period Revenue Adjustments	-48,880.77
<b>402</b>	<b>Ridge View Activity</b>	
	1900 Other Revenue from Local Sources	1,640.20
	1920 Contributions/Donations from Private Sources	1,058.04
<b>404</b>	<b>Ridge View Library</b>	
	1900 Other Revenue from Local Sources	1,988.21
	6100 Material Prior Period Revenue Adjustments	5,719.02



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0368-81186833

**16 Gallatin County**

**0368 Belgrade Elem**

<b>422 H/Q Library</b>	
1900 Other Revenue from Local Sources	6,208.92
<b>423 H/Q Math Grant</b>	
1920 Contributions/Donations from Private Sources	500.00
<b>424 H/Q Main Activity</b>	
1900 Other Revenue from Local Sources	931.21
1920 Contributions/Donations from Private Sources	442.72
<b>425 Saddle Peak Main Activity</b>	
1900 Other Revenue from Local Sources	3,340.52
1920 Contributions/Donations from Private Sources	400.03
<b>426 Saddle Peak Library</b>	
1900 Other Revenue from Local Sources	370.85
6100 Material Prior Period Revenue Adjustments	-5,719.02
<b>427 Share Our Strength Breakfast Grant - Saddle Peak</b>	
1900 Other Revenue from Local Sources	4,988.00
<b>460 M/S Activity</b>	
1900 Other Revenue from Local Sources	44,475.46
1920 Contributions/Donations from Private Sources	1,263.41
<b>461 M/S Library</b>	
1900 Other Revenue from Local Sources	7,350.95
<b>474 Montana-Asthma Educ Mini Grant Program</b>	
1900 Other Revenue from Local Sources	500.00
<b>478 Western Mental Health (CSCT)</b>	
3356 Medicaid Comprehensive School & Community Treatment Services (CSCT)	624,674.42
<b>633 District Reimbursements</b>	
1900 Other Revenue from Local Sources	2,651.05
3357 Montana Administrative Claiming Reimbursement	69,202.94
6100 Material Prior Period Revenue Adjustments	-36,216.09
<b>745 Medicaid Reimbursement - Interlocal Agreement</b>	
3355 Medicaid - Miscellaneous	233,233.04
<b>775 IDEA Part B, 2014-15</b>	
6100 Material Prior Period Revenue Adjustments	-0.71
<b>776 IDEA Part B, FY2015-16</b>	
4560 IDEA, Part B, Children with Disabilities	498,883.00
6100 Material Prior Period Revenue Adjustments	3,406.20
<b>777 IDEA B, FY 2007</b>	
6100 Material Prior Period Revenue Adjustments	2,588.28
<b>778 IDEA B, FY2008</b>	
6100 Material Prior Period Revenue Adjustments	40,967.49
<b>779 IDEA B, FY2009</b>	
6100 Material Prior Period Revenue Adjustments	-48,142.45
<b>796 IDEA B Preschool FY2015-16</b>	
4570 IDEA Preschool	11,772.00



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0368-81186833

**16 Gallatin County**

**0368 Belgrade Elem**

**797 IDEA Preschool FY2007**

6100 Material Prior Period Revenue Adjustments -283.43

**798 IDEA Preschool FY2008**

6100 Material Prior Period Revenue Adjustments -11.45

**840 Ridge View Exxon Mobil Corp Grant**

1920 Contributions/Donations from Private Sources 500.00

**Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:**

2,300,602.19

**Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:**

**Fund Code 15**

PRC	Program	Function	Object	2015 Value	2016 Value
020	State OTO Indian Education for All				
	365	Indian Education for All - OTO & Ongoing			
		1XXX	Instruction		
			1XX Personal Services - Salaries		790.40
			2XX Personal Services - Employee Benefits		136.06
			3XX Purchased Professional and Technical Services		16,021.13
			5XX Other Purchased Services		77.00
			6XX Supplies and Materials		161.07
			<b>020 Subtotal</b>		<u>17,185.66</u>
052	Jobs for Montana Graduates				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			5XX Other Purchased Services		166.90
	329	State Miscellaneous Grants			
		1XXX	Instruction		
			5XX Other Purchased Services		1,133.00
			6XX Supplies and Materials		2,485.07
		24XX	Support Services - School Administration		
			8XX Other Expenditures		1,437.94
			<b>052 Subtotal</b>		<u>5,222.91</u>
054	CSPD Region IV Assistive Tech Grant				
	280	Special Education - Local and State			
		21XX	Support Services - Students		
			3XX Purchased Professional and Technical Services		304.00
		221X	Improvement of Instruction Services		
			1XX Personal Services - Salaries		818.87
			2XX Personal Services - Employee Benefits		107.51
			<b>054 Subtotal</b>		<u>1,230.38</u>
057	McKinney-Vento Homeless 2014-2015				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			6XX Supplies and Materials		2,355.00
			<b>057 Subtotal</b>		<u>2,355.00</u>





# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0368-81186833

**16 Gallatin County**

**0368 Belgrade Elem**

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
058	McKinney-Vento Homeless Grant FY2015-16				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			6XX Supplies and Materials		1,852.49
	25XX Support Services - Business				
			1XX Personal Services - Salaries		5,000.00
			2XX Personal Services - Employee Benefits		307.77
	27XX Student Transportation Services				
			5XX Other Purchased Services		2,354.74
			<b>058 Subtotal</b>		<b>9,515.00</b>
145	Title II, Part A - FY2014-15				
	430 Title II, Part A, Teacher & Principal Training & Recruiting Fund				
	1XXX Instruction				
			3XX Purchased Professional and Technical Services		3,599.00
			<b>145 Subtotal</b>		<b>3,599.00</b>
146	Title II, FY2015-16				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			1XX Personal Services - Salaries		108,675.60
			2XX Personal Services - Employee Benefits		22,493.40
	430 Title II, Part A, Teacher & Principal Training & Recruiting Fund				
	1XXX Instruction				
			3XX Purchased Professional and Technical Services		0.44
			<b>146 Subtotal</b>		<b>131,169.44</b>
256	Gifted and Talented				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			1XX Personal Services - Salaries		21,000.00
			2XX Personal Services - Employee Benefits		4,000.00
			<b>256 Subtotal</b>		<b>25,000.00</b>
315	Title I A, FY2014-15				
	420 Title I, Part A, Improving Basic Programs				
	1XXX Instruction				
			1XX Personal Services - Salaries		2,796.80
			2XX Personal Services - Employee Benefits		484.74
			6XX Supplies and Materials		53,500.75
			<b>315 Subtotal</b>		<b>56,782.29</b>
316	Title I A, FY2015-16				
	420 Title I, Part A, Improving Basic Programs				
	1XXX Instruction				
			1XX Personal Services - Salaries		395,643.28



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0368-81186833

**16 Gallatin County**

**0368 Belgrade Elem**

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
			2XX Personal Services - Employee Benefits		106,198.85
			3XX Purchased Professional and Technical Services		2,938.60
			5XX Other Purchased Services		1,071.22
			6XX Supplies and Materials		29,807.70
		<b>221X Improvement of Instruction Services</b>			
			3XX Purchased Professional and Technical Services		5,354.89
			5XX Other Purchased Services		3,099.92
			<b>316 Subtotal</b>		544,114.46
<b>402</b>	<b>Ridge View Activity</b>				
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>1XXX Instruction</b>			
			6XX Supplies and Materials		1,975.98
			<b>402 Subtotal</b>		1,975.98
<b>404</b>	<b>Ridge View Library</b>				
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>222X Educational Media Services</b>			
			6XX Supplies and Materials		1,626.26
			810 Dues and Fees		20.00
			<b>404 Subtotal</b>		1,646.26
<b>422</b>	<b>H/Q Library</b>				
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>222X Educational Media Services</b>			
			6XX Supplies and Materials		4,069.70
			<b>422 Subtotal</b>		4,069.70
<b>423</b>	<b>H/Q Math Grant</b>				
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>1XXX Instruction</b>			
			6XX Supplies and Materials		705.40
			<b>423 Subtotal</b>		705.40
<b>424</b>	<b>H/Q Main Activity</b>				
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>1XXX Instruction</b>			
			6XX Supplies and Materials		220.06
		<b>24XX Support Services - School Administration</b>			
			6XX Supplies and Materials		1,002.23
			<b>424 Subtotal</b>		1,222.29
<b>425</b>	<b>Saddle Peak Main Activity</b>				
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>1XXX Instruction</b>			
			6XX Supplies and Materials		3,714.73



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0368-81186833

**16 Gallatin County**

**0368 Belgrade Elem**

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
		24XX	Support Services - School Administration		
			6XX Supplies and Materials		50.00
			<b>425 Subtotal</b>		3,764.73
426	Saddle Peak Library				
		1XX	Regular Education Programs - Elementary/Secondary		
		222X	Educational Media Services		
			6XX Supplies and Materials		1,638.44
			<b>426 Subtotal</b>		1,638.44
427	Share Our Strength Breakfast Grant - Saddle Peak				
		910	Food Services		
		31XX	Food Services		
			6XX Supplies and Materials		4,627.28
			<b>427 Subtotal</b>		4,627.28
460	M/S Activity				
		1XX	Regular Education Programs - Elementary/Secondary		
		1XXX	Instruction		
			5XX Other Purchased Services		5,732.00
			6XX Supplies and Materials		15,377.22
			810 Dues and Fees		5.00
		24XX	Support Services - School Administration		
			6XX Supplies and Materials		844.13
		710	School Sponsored Extracurricular Activities		
		34XX	Extracurricular - Activities		
			5XX Other Purchased Services		405.00
		720	School Sponsored Athletics		
		35XX	Extracurricular - Athletics		
			3XX Purchased Professional and Technical Services		6,000.00
			5XX Other Purchased Services		5,331.00
			<b>460 Subtotal</b>		33,694.35
461	M/S Library				
		1XX	Regular Education Programs - Elementary/Secondary		
		222X	Educational Media Services		
			6XX Supplies and Materials		11,065.11
			810 Dues and Fees		84.00
			<b>461 Subtotal</b>		11,149.11
465	2011-12 School Wellness in Action Mini Grant				
		1XX	Regular Education Programs - Elementary/Secondary		
		21XX	Support Services - Students		
			6XX Supplies and Materials		676.93
			<b>465 Subtotal</b>		676.93



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0368-81186833

**16 Gallatin County**

**0368 Belgrade Elem**

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
466	Healthier School Challenge *HUSSC) Mini Grant				
	1XX	Regular Education Programs - Elementary/Secondary			
		21XX	Support Services - Students		
			6XX Supplies and Materials		804.09
			<b>466 Subtotal</b>		804.09
474	Montana-Asthma Educ Mini Grant Program				
	1XX	Regular Education Programs - Elementary/Secondary			
		21XX	Support Services - Students		
			6XX Supplies and Materials		589.55
			<b>474 Subtotal</b>		589.55
478	Western Mental Health (CSCT)				
	1XX	Regular Education Programs - Elementary/Secondary			
		21XX	Support Services - Students		
			3XX Purchased Professional and Technical Services		672,726.05
			<b>478 Subtotal</b>		672,726.05
633	District Reimbursements				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			6XX Supplies and Materials		9,087.69
		23XX	Support Services - General Administration		
			3XX Purchased Professional and Technical Services		125.00
			5XX Other Purchased Services		84.75
		25XX	Support Services - Business		
			6XX Supplies and Materials		1,024.23
			8XX Other Expenditures		47,825.66
		4XXX	Facilities Acquisition and Construction Services		
			7XX Property and Equipment Acquisition		15,000.00
	720	School Sponsored Athletics			
		35XX	Extracurricular - Athletics		
			6XX Supplies and Materials		3,000.00
			<b>633 Subtotal</b>		76,147.33
745	Medicaid Reimbursement - Interlocal Agreement				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			6XX Supplies and Materials		7,485.83
		222X	Educational Media Services		
			6XX Supplies and Materials		123,149.09
		25XX	Support Services - Business		
			6XX Supplies and Materials		129,452.07



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0368-81186833

**16 Gallatin County**

**0368 Belgrade Elem**

## Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
		<b>4XXX</b>	<b>Facilities Acquisition and Construction Services</b>		
			7XX Property and Equipment Acquisition		919.79
			<b>745 Subtotal</b>		261,006.78
<b>776</b>	<b>IDEA Part B, FY2015-16</b>				
	<b>456 IDEA, Part B, Children with Disabilities</b>				
		<b>1XXX</b>	<b>Instruction</b>		
			1XX Personal Services - Salaries		401,757.29
			2XX Personal Services - Employee Benefits		97,125.59
			<b>776 Subtotal</b>		498,882.88
<b>796</b>	<b>IDEA B Preschool FY2015-16</b>				
	<b>280 Special Education - Local and State</b>				
		<b>1XXX</b>	<b>Instruction</b>		
			1XX Personal Services - Salaries		8,240.00
			2XX Personal Services - Employee Benefits		3,532.00
			<b>796 Subtotal</b>		11,772.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>					2,383,273.29

## Schedule Of Changes Worksheet Fund Code 15

Beginning Fund Balance	1,866,685.16	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,300,602.19	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,383,273.29	(3)
Increase/Decrease of Reserve for Inventories		
This Year                      0.00      Less Last Year                      0.00      (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year                      0.00      Less Last Year                      0.00      (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	1,784,014.06	(5)

## Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
020 State OTO Indian Education for All	0.00	17,185.66	-17,185.66
052 Jobs for Montana Graduates	5,948.58	5,222.91	725.67
054 CSPD Region IV Assistive Tech Grant	0.00	1,230.38	-1,230.38
057 McKinney-Vento Homeless 2014-2015	2,355.00	2,355.00	0.00
058 McKinney-Vento Homeless Grant FY2015-16	9,515.00	9,515.00	0.00
145 Title II, Part A - FY2014-15	3,599.00	3,599.00	0.00
146 Title II, FY2015-16	-12,907.56	131,169.44	-144,077.00
147 Title II, FY2007	77,151.69	0.00	77,151.69
148 Title II, FY2008	-14,077.71	0.00	-14,077.71



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0368-81186833

**16 Gallatin County**

**0368 Belgrade Elem**

## Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
149 Title II, FY2009	-15,734.73	0.00	-15,734.73
190 Flex Forfeiture	12,587.75	0.00	12,587.75
256 Gifted and Talented	25,000.00	25,000.00	0.00
315 Title I A, FY2014-15	56,907.00	56,782.29	124.71
316 Title I A, FY2015-16	662,733.33	544,114.46	118,618.87
317 Title I FY2007	11,643.76	0.00	11,643.76
318 Title I FY2008	46,079.04	0.00	46,079.04
319 Title I FY2009	-48,880.77	0.00	-48,880.77
402 Ridge View Activity	2,698.24	1,975.98	722.26
404 Ridge View Library	7,707.23	1,646.26	6,060.97
422 H/Q Library	6,208.92	4,069.70	2,139.22
423 H/Q Math Grant	500.00	705.40	-205.40
424 H/Q Main Activity	1,373.93	1,222.29	151.64
425 Saddle Peak Main Activity	3,740.55	3,764.73	-24.18
426 Saddle Peak Library	-5,348.17	1,638.44	-6,986.61
427 Share Our Strength Breakfast Grant - Saddle Peak	4,988.00	4,627.28	360.72
460 M/S Activity	45,738.87	33,694.35	12,044.52
461 M/S Library	7,350.95	11,149.11	-3,798.16
465 2011-12 School Wellness in Action Mini Grant	0.00	676.93	-676.93
466 Healthier School Challenge *HUSC) Mini Grant	0.00	804.09	-804.09
474 Montana-Asthma Educ Mini Grant Program	500.00	589.55	-89.55
478 Western Mental Health (CSCT)	624,674.42	672,726.05	-48,051.63
633 District Reimbursements	35,637.90	76,147.33	-40,509.43
745 Medicaid Reimbursement - Interlocal Agreement	233,233.04	261,006.78	-27,773.74
775 IDEA Part B, 2014-15	-0.71	0.00	-0.71
776 IDEA Part B, FY2015-16	502,289.20	498,882.88	3,406.32
777 IDEA B, FY 2007	2,588.28	0.00	2,588.28
778 IDEA B, FY2008	40,967.49	0.00	40,967.49
779 IDEA B, FY2009	-48,142.45	0.00	-48,142.45
796 IDEA B Preschool FY2015-16	11,772.00	11,772.00	0.00
797 IDEA Preschool FY2007	-283.43	0.00	-283.43
798 IDEA Preschool FY2008	-11.45	0.00	-11.45
840 Ridge View Exxon Mobil Corp Grant	500.00	0.00	500.00
<b>Total</b>	<b>2,300,602.19</b>	<b>2,383,273.29</b>	<b>-82,671.10</b>



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0368-81186833

**16 Gallatin County**

**0368 Belgrade Elem**

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 20 - Lease-Rental Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 20
PRC	Revenue	2015 Value	2016 Value	
	1910 Rentals	2,995.41	1,890.00	
	6100 Material Prior Period Revenue Adjustments	0.00	1.32	
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>2,995.41</b>	<b>1,891.32</b>	

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 20
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		23XX	Support Services - General Administration		
			6XX Supplies and Materials	314.30	0.00
		26XX	Operation and Maintenance of Plant Services		
			4XX Purchased Property Services	4,651.01	0.00
		4XXX	Facilities Acquisition and Construction Services		
			7XX Property and Equipment Acquisition	4,172.00	0.00
	8XX	Community Services Programs			
		33XX	Community Services		
			1XX Personal Services - Salaries	189.48	0.00
			2XX Personal Services - Employee Benefits	30.21	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>9,357.00</b>	<b>0.00</b>

Schedule Of Changes Worksheet						Fund Code 20
Beginning Fund Balance						3,988.41 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,891.32 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						0.00 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	350.00	(4b)	-350.00
						-350.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						5,529.73 (5)



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0368-81186833

**16 Gallatin County**

**0368 Belgrade Elem**

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 21 - Compensated Absence Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 21

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	891.80	934.47
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>891.80</u>	<u>934.47</u>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 21

PRC	Program	Function	Object	2015 Value	2016 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>0.00</u>	<u>0.00</u>

#### Schedule Of Changes Worksheet Fund Code 21

Beginning Fund Balance					113,496.20 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					934.47 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					114,430.67 (5)





# Trustees' Financial Summary

FY2015-16

Submit ID: 0368-81186833

16 Gallatin County

0368 Belgrade Elem

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 28 - Technology Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 28

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	62,530.90	60,464.73
	1112 District Levy - Personal Property	254.16	2,850.17
	1190 Penalties and Interest on Taxes	130.90	123.98
	1510 Interest Earnings	4,318.47	3,356.87
	3281 State Technology Aid	13,950.67	14,127.75
	3447 SB96 Combined Block Grant Reimbursement	19,259.91	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>100,445.01</b>	<b>80,923.50</b>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 28

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		222X	Educational Media Services		
			1XX Personal Services - Salaries	80,016.99	112,540.44
			2XX Personal Services - Employee Benefits	4,767.96	11,453.41
			3XX Purchased Professional and Technical Services	280.00	875.00
			4XX Purchased Property Services	906.95	3,090.92
			6XX Supplies and Materials	120,224.69	129,087.94
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>206,196.59</b>	<b>257,047.71</b>

#### Schedule Of Changes Worksheet

Fund Code 28

Beginning Fund Balance	439,468.52	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	80,923.50	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	257,047.71	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	263,344.31	(5)

# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0368-81186833

**16 Gallatin County**

**0368 Belgrade Elem**

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 29 - Flexibility Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 29
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	3,883.04	4,403.67
	3445 State Combined Fund School Block Grant	69,131.76	69,131.76
	6100 Material Prior Period Revenue Adjustments	0.00	31.71
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>73,014.80</b>	<b>73,567.14</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 29
PRC	Program	Function	Object	2015 Value	2016 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
	<b>1XXX Instruction</b>				
			5XX Other Purchased Services	205.92	0.00
			6XX Supplies and Materials	18,991.63	0.00
			8XX Other Expenditures	155.00	0.00
	<b>21XX Support Services - Students</b>				
			6XX Supplies and Materials	135.45	0.00
	<b>221X Improvement of Instruction Services</b>				
			5XX Other Purchased Services	252.14	0.00
	<b>222X Educational Media Services</b>				
			6XX Supplies and Materials	41.43	0.00
	<b>23XX Support Services - General Administration</b>				
			5XX Other Purchased Services	69.23	0.00
			6XX Supplies and Materials	1,589.75	0.00
	<b>24XX Support Services - School Administration</b>				
			6XX Supplies and Materials	1,000.56	0.00
	<b>25XX Support Services - Business</b>				
			5XX Other Purchased Services	1,614.69	0.00
			810 Dues and Fees	122.50	0.00
	<b>26XX Operation and Maintenance of Plant Services</b>				
			4XX Purchased Property Services	2,290.75	0.00
			6XX Supplies and Materials	4,603.97	0.00
			8XX Other Expenditures	898.00	0.00
	<b>720 School Sponsored Athletics</b>				
	<b>35XX Extracurricular - Athletics</b>				
			6XX Supplies and Materials	196.08	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>32,167.10</b>	<b>0.00</b>



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0368-81186833

**16 Gallatin County**

**0368 Belgrade Elem**

## Schedule Of Changes Worksheet

**Fund Code 29**

Beginning Fund Balance					503,346.92	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					73,567.14	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					576,914.06	(5)



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0368-81186833

**16 Gallatin County**

**0368 Belgrade Elem**

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 50 - Debt Service Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 50

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	1,222,099.19	1,361,709.55
	1112 District Levy - Personal Property	9,065.64	59,953.50
	1190 Penalties and Interest on Taxes	3,183.90	2,539.20
	1510 Interest Earnings	6,283.93	5,546.40
	1900 Other Revenue from Local Sources	109,493.54	110,084.12
	3120 State Guaranteed Tax Base Aid	144,616.24	152,780.30
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>1,494,742.44</b>	<b>1,692,613.07</b>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 50

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		51XX General Obligation Bonds, Special Assessments and Interest			
			830 Special Assessments	9,494.00	11,924.60
			840 Principal On Debt	1,191,795.51	1,050,000.00
			850 Interest on Debt	362,055.51	507,116.02
			860 Agent Fees/Issuance Costs	1,550.00	1,550.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>1,564,895.02</b>	<b>1,570,590.62</b>

#### Schedule Of Changes Worksheet

Fund Code 50

Beginning Fund Balance	700,249.27	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,692,613.07	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,570,590.62	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	822,271.72	(5)



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0368-81186833

**16 Gallatin County**

**0368 Belgrade Elem**

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 60 - Building Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 60

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	0.00	12,566.13
	5110 Sale of Bonds	0.00	3,685,010.30
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>0.00</u>	<u>3,697,576.43</u>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 60

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		4XXX Facilities Acquisition and Construction Services			
			7XX Property and Equipment Acquisition	0.03	206,684.69
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>0.03</u>	<u>206,684.69</u>

#### Schedule Of Changes Worksheet

Fund Code 60

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3,697,576.43	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	206,684.69	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	3,490,891.74	(5)



# Trustees' Financial Summary

FY2015-16

Submit ID: 0368-81186833

16 Gallatin County

0368 Belgrade Elem

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 61 - Building Reserve Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 61

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	353,498.06	337,972.18
	1112 District Levy - Personal Property	2,810.15	15,822.95
	1190 Penalties and Interest on Taxes	903.72	644.90
	1510 Interest Earnings	4,534.46	7,026.05
	6100 Material Prior Period Revenue Adjustments	20,925.52	5,925.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>382,671.91</b>	<b>367,391.08</b>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 61

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		26XX Operation and Maintenance of Plant Services			
			4XX Purchased Property Services	57,532.12	10,371.13
			6XX Supplies and Materials	1,946.61	218.07
			7XX Property and Equipment Acquisition	6,480.00	0.00
		4XXX Facilities Acquisition and Construction Services			
			7XX Property and Equipment Acquisition	154,598.21	574,499.35
101					
	1XX Regular Education Programs - Elementary/Secondary				
		4XXX Facilities Acquisition and Construction Services			
			7XX Property and Equipment Acquisition	77,297.81	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>297,854.75</b>	<b>585,088.55</b>

#### Schedule Of Changes Worksheet

Fund Code 61

Beginning Fund Balance	1,001,063.43	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	367,391.08	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	585,088.55	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	19,675.00	(4b)
	-19,675.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	763,690.96	(5)



# Trustees' Financial Summary

FY2015-16

Submit ID: 0368-81186833

16 Gallatin County

0368 Belgrade Elem

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 70 - Day Care Enterprise Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 70

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	139.88	316.14
	1900 Other Revenue from Local Sources	30.75	0.00
	1920 Contributions/Donations from Private Sources	13.00	0.00
	6100 Material Prior Period Revenue Adjustments	0.00	-3,732.16
<b>728</b>	<b>Kidslink Heck Quaw</b>		
	1900 Other Revenue from Local Sources	18,058.80	27,879.50
	1920 Contributions/Donations from Private Sources	14,273.70	21,393.57
<b>733</b>	<b>Kidslink Ridge View</b>		
	1900 Other Revenue from Local Sources	36,260.00	58,961.60
	1920 Contributions/Donations from Private Sources	24,469.20	36,939.72
<b>734</b>	<b>Kidslink Saddle Peak</b>		
	1900 Other Revenue from Local Sources	31,041.87	42,461.50
	1920 Contributions/Donations from Private Sources	19,711.30	27,334.93
<b>735</b>	<b>Kidslink Middle School East</b>		
	1900 Other Revenue from Local Sources	16,382.10	13,977.33
	1920 Contributions/Donations from Private Sources	8,802.70	11,853.78
	6100 Material Prior Period Revenue Adjustments	243.96	0.00
<b>737</b>	<b>Kidslink Middle School West</b>		
	1900 Other Revenue from Local Sources	639.60	0.00
	1920 Contributions/Donations from Private Sources	839.60	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>170,906.46</b>	<b>237,385.91</b>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 70

PRC	Program	Function	Object	2015 Value	2016 Value
<b>728</b>	<b>Kidslink Heck Quaw</b>				
	<b>920 Enterprise or Internal Service Programs</b>				
	<b>32XX Enterprise Services</b>				
			1XX Personal Services - Salaries	37,440.95	35,175.19
			2XX Personal Services - Employee Benefits	404.84	301.18
			5XX Other Purchased Services	252.16	36.96
			6XX Supplies and Materials	477.18	296.60
			8XX Other Expenditures	4,327.77	18,042.67
<b>733</b>	<b>Kidslink Ridge View</b>				
	<b>920 Enterprise or Internal Service Programs</b>				
	<b>32XX Enterprise Services</b>				
			1XX Personal Services - Salaries	40,175.08	41,118.65
			2XX Personal Services - Employee Benefits	4,121.96	5,825.81
			6XX Supplies and Materials	0.00	356.00



# Trustees' Financial Summary

FY2015-16

Submit ID: 0368-81186833

16 Gallatin County

0368 Belgrade Elem

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 70	
PRC	Program	Function	Object	2015 Value	2016 Value	
			8XX Other Expenditures	7,364.61	21,535.48	
734	Kidslink Saddle Peak					
	920 Enterprise or Internal Service Programs					
	32XX Enterprise Services					
			1XX Personal Services - Salaries	32,323.74	35,073.90	
			2XX Personal Services - Employee Benefits	2,499.82	5,805.05	
			5XX Other Purchased Services	240.16	191.96	
			6XX Supplies and Materials	538.89	618.70	
			8XX Other Expenditures	6,569.63	19,437.41	
735	Kidslink Middle School East					
	920 Enterprise or Internal Service Programs					
	32XX Enterprise Services					
			1XX Personal Services - Salaries	34,513.15	37,331.49	
			2XX Personal Services - Employee Benefits	2,331.56	4,312.60	
			5XX Other Purchased Services	582.60	168.96	
			6XX Supplies and Materials	699.60	29.54	
			8XX Other Expenditures	4,774.68	15,927.59	
737	Kidslink Middle School West					
	920 Enterprise or Internal Service Programs					
	32XX Enterprise Services					
			1XX Personal Services - Salaries	10,113.05	0.00	
			2XX Personal Services - Employee Benefits	51.69	0.00	
			5XX Other Purchased Services	769.38	0.00	
			6XX Supplies and Materials	964.50	526.57	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				191,537.00	242,112.31	

Schedule Of Changes Worksheet					Fund Code 70	
Beginning Fund Balance					11,905.49	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					237,385.91	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					242,112.31	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					7,179.09	(5)





# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0368-81186833

**16 Gallatin County**

**0368 Belgrade Elem**

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 72 - Miscellaneous Enterprise Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 72
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	90.79	104.83
	1910 Rentals	5,073.03	7,852.99
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>5,163.82</b>	<b>7,957.82</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 72	
PRC	Program	Function	Object	2015 Value	2016 Value	
	920	Enterprise or Internal Service Programs				
		32XX	Enterprise Services			
			1XX	Personal Services - Salaries	2,239.17	2,958.82
			2XX	Personal Services - Employee Benefits	231.96	330.48
			4XX	Purchased Property Services	0.00	65.00
			6XX	Supplies and Materials	3,355.91	992.82
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				5,827.04	4,347.12	

Schedule Of Changes Worksheet						Fund Code 72
Beginning Fund Balance						10,524.14 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						7,957.82 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						4,347.12 (3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						14,134.84 (5)



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0368-81186833

**16 Gallatin County**

**0368 Belgrade Elem**

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 81 - Private Purpose Trust (spend interest only)

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 81

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	97.01	87.25
	1920 Contributions/Donations from Private Sources	500.00	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>597.01</u>	<u>87.25</u>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 81

PRC	Program	Function	Object	2015 Value	2016 Value
	8XX Community Services Programs				
		33XX Community Services			
			8XX Other Expenditures	1,010.96	0.00
855	Student Assistance Program				
	8XX Community Services Programs				
		33XX Community Services			
			8XX Other Expenditures	1,292.16	756.12
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>2,303.12</u>	<u>756.12</u>

#### Schedule Of Changes Worksheet

Fund Code 81

Beginning Fund Balance	11,866.05	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	87.25	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	756.12	(3)
Increase/Decrease of Reserve for Inventories		
This Year                      0.00      Less Last Year                      0.00      (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year                      0.00      Less Last Year                      0.00      (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	11,197.18	(5)



# Trustees' Financial Summary

FY2015-16

Submit ID: 0368-81186833

16 Gallatin County

0368 Belgrade Elem

## Schedule of Revenues, Expenditures and Changes in Fund Balance 84 - Student Extracurricular Activities Fund

### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 84

PRC	Revenue	2015 Value	2016 Value
	1700 Student Extracurricular Activity Receipts	37,066.59	40,319.60
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>37,066.59</u>	<u>40,319.60</u>

### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 84

PRC	Program	Function	Object	2015 Value	2016 Value
	7XX Extracurricular Athletics and Activities				
		3XXX Operation of Non-Educational Services			
			XXX Student Extracurricular	34,049.70	50,020.65
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>34,049.70</u>	<u>50,020.65</u>

### Schedule Of Changes Worksheet

Fund Code 84

Beginning Fund Balance	47,620.39	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	40,319.60	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	50,020.65	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	37,919.34	(5)



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0368-81186833

**16 Gallatin County**

**0368 Belgrade Elem**

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 85 - Private Purpose Trust (spend principal & interest)

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 85

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	2.20	2.10
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>2.20</u>	<u>2.10</u>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 85

PRC	Program	Function	Object	2015 Value	2016 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>0.00</u>	<u>0.00</u>

#### Schedule Of Changes Worksheet Fund Code 85

Beginning Fund Balance					266.44 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					2.10 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					268.54 (5)

# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0368-81186833

**16 Gallatin County**

**0368 Belgrade Elem**

## Detail Expenditure

<b>Fund</b>	<b>Account</b>	<b>Description</b>	<b>2015 Value</b>	<b>2016 Value</b>
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	539,229.97	535,088.42
XX	39X 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	40,667.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	6,545,354.16	7,292,360.66
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	94,959.58	0.00
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	1,173.62	4,780.64
XX	XXX 26XX 41X	Energy Utility Services	301,828.54	307,136.09
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	97,392.09	171,893.66
XX	XXX 4XXX 720	Purchase of Existing Buildings	650.00	0.00
XX	XXX 4XXX 725	Major Construction Services	621,532.97	760,628.28
XX	XXX 4XXX 73X	Major Equipment-New	12,480.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0368-81186833

**16 Gallatin County**

**0368 Belgrade Elem**

## Special Education Reversion

### Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	368,625.60
b. Related Services Block Grant Entitlement	122,875.20
c. Total Entitlements Subject to Reversion	491,500.80

### Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	0.00
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	653,696.07
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	1,754,380.37
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

### ***Note to District:***

*If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).*

### ***Remember:***

*The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.*

*Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.*

**Percentage of Special Ed Funding FY2018 Maximum Budget: 100%**

# Trustees' Financial Summary

FY2015-16

Submit ID: 0368-81186833

16 Gallatin County

0368 Belgrade Elem

## Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	982,623.43	0.00	0.00	0.00	0.00
280	1XXX	2XX	117,003.44	0.00	0.00	0.00	0.00
280	1XXX	3XX	547.75	0.00	0.00	0.00	0.00
280	1XXX	4XX	160.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	6,675.05	0.00	0.00	0.00	0.00
280	1XXX	6XX	34,936.06	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	423,288.42	0.00	0.00	0.00	0.00
280	21XX	2XX	35,406.33	0.00	0.00	0.00	0.00
280	21XX	3XX	39,942.75	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	1,101.22	0.00	0.00	0.00	0.00
280	21XX	6XX	1,923.86	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	93.13	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	7,787.52	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	96,056.12	0.00	0.00	0.00	0.00
280	24XX	2XX	6,774.56	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	60.73	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	0.00	0.00	0.00	0.00	0.00
<b>Totals</b>			1,754,380.37	0.00	0.00	0.00	0.00

1,754,380.37

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director. ARM 10.16.3136

\*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.

# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0368-81186833

**16 Gallatin County**

**0368 Belgrade Elem**

## Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

<b>Governmental</b>	<b>Begining Balance</b>	<b>Adjust- ments</b>	<b>Additions</b>	<b>Removals</b>	<b>Ending Balance</b>
Land	1,035,827.76	0.00	0.00	0.00	1,035,827.76
Land Improvements	29,116.50	0.00	139,667.58	0.00	168,784.08
Buildings	31,440,998.94	0.00	267,898.49	0.00	31,708,897.43
Machinery and Equipment	3,840,310.26	0.00	62,568.60	0.00	3,902,878.86
Construction in Progress	88,988.00	0.00	449,841.49	0.00	538,829.49
Totals at Historical Cost	36,435,241.46	0.00	919,976.16	0.00	37,355,217.62
Depreciation					
Improvement Accum	24,001.08	0.00	2,115.42	0.00	26,116.50
Building Accum	8,543,439.73	0.00	336,377.12	0.00	8,879,816.85
Machinery and Equipment Accum	2,862,173.46	0.00	28,610.99	0.00	2,890,784.45
Total Accumulated Depreciation	11,429,614.27	0.00	367,103.53	0.00	11,796,717.80
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	25,005,627.19	0.00	552,872.63	0.00	25,558,499.82

\* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

\*\* Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

\*\*\* Has comments.



# Trustees' Financial Summary

FY2015-16

Submit ID: 0368-81186833

16 Gallatin County

0368 Belgrade Elem

## Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018
<b>Governmental Activities *</b>							
Compensated Absences	1,270,942.11	60,591.42	0.00	0.00	1,331,533.53	0.00	1,331,533.53
Other Post Employment Benefits	362,331.20	0.00	0.00	0.00	362,331.20	0.00	0.00
Total Governmental Activity							
Non-bond Long-Term Liabilities	1,633,273.31	60,591.42	0.00	0.00	1,693,864.73	0.00	1,331,533.53
<b>Bond(s)</b>							
02/16/2016	0.00	3,400,000.00	0.00	0.00	3,400,000.00	100,000.00	3,300,000.00
03/19/2014	1,285,000.00	0.00	310,000.00	0.00	975,000.00	320,000.00	655,000.00
08/18/2011	2,316,000.00	0.00	0.00	0.00	2,316,000.00	0.00	2,316,000.00
08/18/2011	8,465,000.00	0.00	420,000.00	0.00	8,045,000.00	430,000.00	7,615,000.00
03/19/2014	3,640,000.00	0.00	320,000.00	0.00	3,320,000.00	330,000.00	2,990,000.00
Total Governmental Activity							
Bond Long-Term Liabilities	15,706,000.00	3,400,000.00	1,050,000.00	0.00	18,056,000.00	1,180,000.00	16,876,000.00

\* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

\*\* Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0368-81186833

**16 Gallatin County**

**0368 Belgrade Elem**

## Net Pension Liability FY2016

	<b>Beginning Balance</b>	<b>Additions</b>	<b>Reductions</b>	<b>Ending Balance</b>
<b>Governmental</b>				
Net Pension - PERS	2,396,853.21	149,792.38	0.00	2,546,645.59
Net Pension - TRS	11,135,155.50	1,428,113.97	0.00	12,563,269.47